**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

103 ***2023:PHHC:163688-DB***

ITA-104-2022 (O & M)
Date of Decision: 20.12.2023

Principal Commissioner of Income Tax-1, Chandigarh .....Appellant(s)

Versus

Sushma Bansal ...Respondent(s)

**CORAM: HON'BLE MR. JUSTICE G.S.SANDHAWALIA
HON'BLE MS. JUSTICE LAPITA BANERJI**

Present: Ms. Pridhi Jaswinder Sandhu, Jr. Standing Counsel, for the appellant.

G.S.SANDHAWALIA, J. (Oral)

1. The present appeal has been filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Chandigarh in ITA No.1494/Chd/2019 dated 19.11.2020 (Annexure A-4) for assessement year 2012-13.

2. The tax effect involved is as such of Rs.94,934/- and admittedly below the limit prescribed by the Board vide Circular No.17/2019 dated 08.08.2019 read with Circular No.3/18 dated 11.07.2018. An averment has been made that the case is covered under Exception (c) of Para 10 of the said Circular and the fact that there was a cross appeal also filed before the Tribunal against the order of the Commissioner.

3. It is a matter of record that the said cross appeal was dismissed on account of low tax effect by the Tribunal itself on 23.11.2021 and thereafter, the order was sought to be rectified by filing application under Section 254(2) of the Income Tax Act, 1961 which application was also dismissed on 26.07.2023. The Revenue then filed ITA-43-2023, which we dismissed on 16.11.2023 on the same ground that the tax effect was only

Rs.8,93,540/- in that case and was less than the monetary limit. We also rejected the contention that the audit objection as such could not over come the Circular and frustrate the purpose for reducing litigation.

4. Keeping in view the above, we are of the considered opinion that in view of the circular issued by the Revenue, the present appeal is apparently misconceived and is accordingly dismissed.

(G.S. SANDHAWALIA)
JUDGE

20.12.2023
shivani

(LAPITA BANERJI)
JUDGE

Whether reasoned/speaking Yes
Whether reportable No